



Columbus Consolidated Government

Georgia's First Consolidated Government

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HUMAN RESOURCES OPERATIONAL INTERNAL AUDIT

November 18, 2025

AUDIT AUTHORIZATION

This operational departmental audit was authorized by the City Council on July 25, 2023. Fieldwork began on February 8, 2024, with the audit completed by Internal Auditor Donna McGinnis, accompanied by Forensic Auditors Jonathan Smith, Benjamin Meadow & Grant Conaway.

BACKGROUND

The Human Resources Department strives to improve employment opportunities, advancement opportunities, employee relations and employee performance through better communications, cultivation of a diverse workforce and through the development and implementation of proactive policies, procedures, programs and training. The divisional structure includes Administration, Risk Management, Benefits Administration, Employee Relations, Affirmative Action, Training, Compensation and Recruitment.

THE TEAM

Human Resources Director Reather Hollowell leads the department, accompanied by Assistant Human Resources Director/Affirmative Action Officer Sheila Risper. The team also includes Destiny Chisolm in Administration; Cynthia Holliman, Tammy Birris-Mayo & Keisha Johnson in Benefits Administration; Tanika McClain, Taniesja Mitchell, Tasheonna Shade, Nekia Sinkler, Joy Wells & Derrick Wells in Compensation; Laddia King in Employee Relations; Kelly Denham, George Marshbanks, Kyle Wampler & Raven Williams in Recruiting/Onboarding; Lauren Vance, Sherry Evans & Donna Miller in Risk Management; and Bobbee Zorra & Sharon Jegede in Training.

AUDIT SCOPE

The Audit Scope is intended to address all material aspects of the Human Resources Department. Material aspects included, but were not limited to organizational structure, policies and procedures, compliance reporting, strategic planning, payroll, budgetary control, operations, and training.

AUDIT PROCESS

The Audit Process began with the authorization of the audit. An audit program was developed to address the material aspects of the operational audit, followed by the entrance conference with the Human Resources Director Reather Hollowell and Assistant Human Resources/Affirmative Action Officer Sheila Risper along with the Internal Auditor and Forensic Auditors Jonathan Smith and Benjamin Meadow. During the conference, those present discussed the preliminary audit program items and were invited to suggest additional areas for inclusion in audit fieldwork.

The audit techniques included reviews of documents and manuals, physical verification of employees and assets, examination of reports prepared by the department and others from independent sources, reviews of strategic planning, interviews, meeting observations, independent verifications, and other appropriate techniques.

During the audit, management was briefed on findings and potential recommendations. Following the audit, a draft report is presented to department management for review and response. A final report including the departmental response is then prepared and distributed to department management, the Mayor and Council, concurrently. A presentation to Council is scheduled to address any questions or concerns that they may have and to avail it to the public. The auditor provides follow-up later to ensure that agreed-to recommendations have been implemented and are properly implemented.

FIELDWORK ACTIVITIES

Fieldwork began with an introductory meeting, which included a budget performance review for FY21-December 31, 2023. Fieldwork continued in Risk Management where insurance policies were reviewed, worker's compensation volume and workflow were covered, along with the activities of the Risk Management incident team, who respond to accidents involving CCG assets. We also explored risk prevention initiatives involving AED technology.

In our next visit, the Benefits Administration team shared their workflow activities and challenges in Open Enrollment activities, Pension and Deferred Compensation Administration, Employee Assistance Plan referrals, Life Insurance claims, DROP program management and Tobacco Cessation programming, including surcharges and compliance. Throughout the fieldwork period, we also had many opportunities to observe Laddia King in action in her Employee Relations role-through her email outreach and interaction with Wellness Challenge participants. In the Fall of 2024, we completed payroll testing for the Human Resources team for the time periods ending 9-20-24, 10-4-24 and 10-18-24.

With scheduling impacted by a couple of special audit projects, we reached out to the Compensation team in August of 2025. We had an opportunity to review the detailed activities of the role, along with the challenges imposed by tight deadlines. Working in collaboration with Finance-Payroll and Information Technology we were able to identify the volume of transactional activity for the period January 1, 2024 – 10/27/2025. We then had an opportunity to visit with the Training team. We reviewed the utilization of the NeoGov training platform and discussed volume of participation by department. This was also an opportunity to look at the most popular course offerings as well as new training opportunities that have been identified. This visit led to participation in a Virtual Orientation Class in September of 2025.

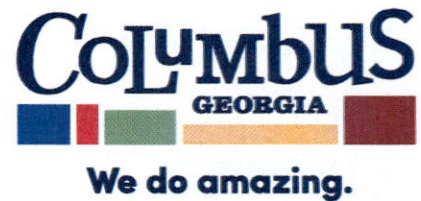
Last month, in October of 2025, we wrapped up field visits that focused on Affirmative Action and Recruiting. In Recruiting, we discussed the impact of the revised job posting policy, reviewed participation in the three available Recruiting Plans, and also received statistical results from the NeoGov platform for the period FY22-FY25. We additionally discussed the utilization of Attract and Spark Hire tools. We learned of our partnership with the University of Georgia in May of 2025, bringing the Spring Practicum for MPA students to Columbus, to develop a new exit survey for our use. Retention is an important focus area which impacts the volume of recruiting activity.

FINDINGS

1. In Budgetary Performance Review, budgets were well managed, with variances in Office Supplies, Copier Charges and Special Event Supplies.
2. In Risk Management, it was identified that AED units on city property were effective in saving lives and were also utilized successfully in neighboring communities.
3. In Benefits Administration, we reviewed volume statistics for the period 4-1-23 – 3-31-24. During that time, 641 new hires were set up for benefits and 1,133 employees participated in Open Enrollment. Additionally, 111 participated in Tobacco Cessation Classes in this same time period. There were 209 retirements in that 12-month period, along with 124 new deferred compensation accounts.
4. In Training, activities were reviewed for the period 2022-2025, and in the four-year time period there were 16,681 course enrollments, or approximately 4,173 per year, with a course completion rate for the period of 72.8 percent. Sixty-five percent of the instruction was delivered remotely, and 37 percent of the training was mandatory instruction, with an additional 24 percent in Business Skills. Other training is available via the Learning Center or in customized departmental training.
5. In Compensation, we reviewed calendar year 2024, and YTD 2025 through October 27, 2025, to identify the volume of transactions processed by the team. In 2024, 12,103 TIMEG transactions were processed, along with 883 Pension transactions and 64,462 leave transactions. Comparatively, for the 10-month period in 2025, 9,882 TIMEG transactions were processed, along with 839 Pension transactions and 51,466 leave transactions.
6. In Recruiting, we learned that the Job Posting Policy revision of August 19, 2025, has dramatically reduced positions that remain posted but unfilled for extended time periods. We also discussed the limited utility of ATTRACT and Spark Hire. ATTRACT has been used to provide QR codes at job fairs and Spark Hire provides and facilitates video interviewing of job candidates. We additionally discussed the 3 levels of Recruiting Plans, with most departments using the Basic Recruiting Plan.
7. In Recruiting, NeoGov statistics were additionally reviewed for the Fiscal Years 23-25 . Total postings were 358 in FY23, 355 in FY24 and 430 for FY25. Comparatively, the hires were 779 in FY23, 991 in FY24 and 1,143 in FY25.
8. While working in Recruiting, we learned of the partnership with the University of Georgia's Spring Practicum in May of 2025. Graduate students in the MPA program worked on an Exit Survey Project, revising our survey. Such survey information allows us to best address retention of our employees, and provides insight into any areas that warrant additional attention.

RECOMMENDATIONS

1. Recommend the placement of AED units along the Dragon Fly Trail, benefiting the community and saving lives.
2. Recommend pursuing the development of a “tech bridge” between the NeoGov and Advantage platforms. Such a bridge would result in process efficiencies not just in Human Resources-Compensation but also in the Finance-Payroll unit. The cost of such a project is estimated at approximately \$50,000, and would likely fall within the existing CGI support contract.
3. Recommend a re-evaluation of the compensation rates for our position opportunities in the skilled trades. It is difficult to hire or even retain employees who have such trade backgrounds as we are not providing competitive compensation. Key departments such as Public Works are managing this challenge.



To: Donna McGinnis, Internal Auditor

From: Reather Hollowell, Director

Date: November 12, 2025

Subject: Internal Audit of the Human Resources Department

Human Resources Department

This is in response to the Internal Audit of the Human Resources Department conducted by the City's Internal Auditor, Donna McGinnis.

Audit Recommendations:

1. Recommend the placement of AED units along the Dragon Fly Trail, benefiting the community and saving lives.

Response: Human Resources agrees with this recommendation. The Risk Management Compliance Officer is working with Parks and Rec, Fire/EMS, and the GIS division to determine the best placement of AEDs in public spaces where they are most beneficial. A small number of external AEDs have been purchased, and Risk Management is exploring other funding sources, including grants. The AEDs will initially be placed in Parks, along the Riverwalk, and on the Dragonfly Trail.

2. Recommend pursuing the development of a "tech bridge" between the NeoGov and Advantage platforms. Such a bridge would result in process efficiencies not just in Human Resources- Compensation but also in the Finance-Payroll unit. The cost of such a project is estimated at approximately \$50,000, and would likely fall within the existing CGI support contract.

Response: Human Resources agrees with this recommendation. This has been on our radar for several years now. The IT and Finance Departments play a pivotal role, and their involvement is essential to connecting all the dots needed to bridge the HRM Advantage system and the Neogov platforms. Human Resources will continue to work with these departments and the Administration to bring this to fruition.

3. Recommend a re-evaluation of the compensation rates for our position opportunities in the skilled trades. It is difficult to hire or even retain employees who have such trade backgrounds as we are not providing competitive compensation. Key departments such as Public Works are managing this challenge.

Response: Human Resources agrees with this recommendation. HR has been in ongoing discussions with the Public Works Director and Administration to address the shortage of skilled trades personnel. Although some progress has been made, the upcoming FY27 budget offers an opportunity to review the pay for these skilled trade positions.

RDH

C: Mayor Skip Henderson
DCM Lisa Goodwin
DCM Pam Hodge